

Please amend the subject application as follows:

IN THE SPECIFICATION

Please amend the paragraph beginning at page 10, line 1 and ending at page 10, line 5, [¶0068] as follows:

--The wider surfaces of the spacers 400 are in contact with the common electrode panel 200 as shown in FIG. 7 or in contact with the TFT array panel 100 as shown in FIG. 6. Although FIGS. 5-7 show the spacers 400 located over the data lines 171 and a TFT, the spacers 400 can be located over the gate lines 121, the TFTs, or any other area covered by the black matrix 220.--